

IN THE CLAIMS:

Please amend the claims as follows.

1. (Currently Amended) A method of preparing a tool path to simultaneously conduct a roughing and a finishing operations by moving at least one of a workpiece to be rotated around a main spindle~~predetermined~~-axis and tools including a roughing tool and a finishing tool offset~~[[-]]~~arranged with a predetermined offset amount in the axial direction of the main spindle~~predetermined~~-axis, the method comprising:
 - calculating a path of the roughing tool based on a path of the finishing tool by shifting the path of the finishing tool by a finishing allowance in the direction perpendicular to the main spindle~~predetermined~~-axis; and
 - correcting the calculated path of the roughing tool so as to form a predetermined gap between a stepped portion to be formed on the workpiece and the roughing tool in the axial direction of the main spindle~~predetermined~~-axis; and so that the roughing tool moves at a predetermined acceleration from a position, at which the gap between the stepped portion and the roughing tool in the axis direction of the main spindle becomes a predetermined value larger than the predetermined offset amount, in the direction perpendicular to the main spindle, and then moves deceleratingly.
2. (Canceled)
3. (Canceled)
4. (Currently Amended) A method of machining a workpiece to be rotated around a main spindle~~predetermined~~-axis, comprising:

arranging tools including a roughing tool and a finishing tool offset with a predetermined offset amount in the axial direction of the main spindle~~predetermined axis~~;

calculating a path of the roughing tool based on a path of the finishing tool by shifting the path of the finishing tool by a finishing allowance in the direction perpendicular to the main spindle~~predetermined axis~~;

correcting the calculated path of the roughing tool so as to form a predetermined gap between the workpiece and the roughing tool in the axial direction of the main spindle~~predetermined axis~~ and so that the roughing tool moves at a predetermined acceleration from a position, at which the gap between the stepped portion and the roughing tool in the axis direction of the main spindle becomes a predetermined value larger than the predetermined offset amount, in the direction perpendicular to the main spindle, and then moves deceleratingly ; and

moving at least one of the workpiece and the tools, thereby simultaneously conducting a roughing and a finishing operations.

5. (Canceled)
6. (Canceled)
7. (Withdrawn)